Auditors' Initials and Date

Manufacturer: _____

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Person(s) Interviewed	Position	Contact Information

Note: Bolded references indicate procedures/documents that must be performed/prepared by the system. With regard to the unbolded references, if the procedures/documents are performed/prepared by the system, the system will not be approved until those features either function as designed or are removed from the system. Underlined references indicate reports, records or source documents.

GENERAL CONTROLS

		Pass	Fail	N/A	Comments
1.	Is the computer system, including application software, secured through the use of passwords, biometrics, or other means approved by the Board? **IT MICS #3**				
2.	Has the manufacturer supplied adequate system documentation, including description of both hardware and software (including version numbers), operator manuals, etc? IT MICS #6				
3.	Are user identification numbers/names and passwords controlled as follows unless otherwise addressed in this checklist:				
	a. When multiple identification numbers/names per application are used, is only one number active at a time and does the user name have a unique prefix/suffix to easily identify the users with multiple operator numbers? Alternatively **IT MICS #7a**				
	b. On a quarterly basis, does the system prompt users to change passwords and then denies access if the change is not completed? **IT MICS #7d**				
	c. Are passwords required to be at least four characters long?				
4.	Are personnel access listings created which include at a minimum:				
	a. Employee name and title or position				
	b. Employee identification				
	c. Listing of functions the employee can perform or equivalent means of identifying same? **IT MICS #9**				
5.	If the system can be remotely accessed, are the controls adequate to allow only authorized vendor personnel access to the system? **IT MICS #15c** Document in the comments column what information the system records when it is remotely accessed. IT MICS #16				
6.	Do the created reports include:				
	a. Document title on at least the first page?				
	b. Row columnar headings on all subsequent pages?				
	c. Page number on all pages or a statement				

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	Pass	Fail	N/A	Comments
on the last page indicating the end of the document?				
d. Version number of the current system software?				
e. The date or time period of the activity?				
f. The date and time the document was generated?				
7. If the system backs-up daily data files, is the backup adequate? **IT MICS #5a**				
8. Is in-house developed or purchased software programs backed-up? Backup of purchased software not required if software can be reinstalled by the vendor. **IT MICS #5b**				
9. Does the system directly store documents to unalterable media? If so,				
a. Does the storage medium contain an exact duplicate of the original document? IT MICS #17a				
b. Are all documents stored maintained with a detailed index containing the department and date? IT MICS #17b				
10. Is system exception information created (e.g. changes to system parameters, corrections, overrides, voids, etc.)? IT MICS #8				
11. Are IT personnel denied access to live data files? **IT MICS #11c**				
12. If the system is capable of generating security logs (e.g. multiple attempts to log on, denial of access to users after three tries, changes to live data file, etc.), are the logs accessible to IT supervisors for review? IT MICS #13 Describe items that the log lists.				
MICS AND REGULATORY COMPLIANCE				
13. "If so designed," are all sales recorded in such a manner as to be readily identifiable by individual sale, in total, and by area for applicable periods of entertainment status? ENT MIC #1 and NAC 368A.500(1)				
14. For point-of-sale food and beverage systems, is the system capable of identifying individual sales during entertainment status regardless of when the check is opened or closed? **ENT MIC #1 Note**				
15. For point-of-sale food and beverage system, is the date/time and transaction number also recorded for each individual sale? **ENT MIC #1**				
16. Is each individual sale identified by type (i.e. taxable, nontaxable, and complimentary)? ENT MIC #2				
17. Is the internal point-of-sale information inaccessible to bartenders/cashiers (e.g. passwords are maintained by an individual independent of these functions)? **ENT MIC #3**				

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	Pass	Fail	N/A	Comments
18. "If so designed," does the system require the authorization of voids/overrings by an individual independent of the transaction does the system ensure cashiers can not void their own transactions? IT MICS #4 & ENT MIC # 4				
19. "If so designed," does the system require the authorization of complimentaries? IT MICS #4 ENT MIC #5				
20. "If so designed," does the system require the authorization of all refunds and does the system adequately document the authorizing individual? IT MICS #4 ENT MIC #6				
21. "If so designed," does the system generate a cash proceeds report by bartender/cashier? ENT MIC #7				
22. "If so designed," does the system accurately generate a report which reconciles bartender/cashier banks to the entertainment sales with any cash overages and shortages documented? ENT MIC #8				
23. "If so designed," does the system accurately report the number of package programs and/or discount show tickets sold by type? ENT MIC #10c				
24. "If so designed," does the system accurately compute package program breakdowns? ENT MICS #11				
25. "If so designed," does the system accurately generate a report that provides a daily breakdown of gross sales into taxable, nontaxable and complimentary components for each date and time period that summarizes the total of sales by type? ENT MIC #13				
26. "If so designed," does the system accurately generate a summary of taxable and complimentary sales during entertainment periods that is used to post to the accounting records? ENT MIC #21				
27. "If so designed," does the system generate adequate documentation to support nontaxable status when less than 2,750 tickets are sold for an event held in a facility with a maximum seating capacity of 2,750 or more and the event is determined to be nontaxable? ENT MIC #16 and NAC 368A.500(2)				
28. "If so designed," does the system generate adequate documentation to support deductions from entertainment revenue associated with credit/debit card fees paid to credit card companies and associated with fees paid to wholesalers? ENT MIC #17 NAC 368A.450(3)				
29. "If so designed," does the system generate adequate documentation to support deductions from entertainment revenue associated with complimentaries? ENT MIC #18				

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	Pass	Fail	N/A	Comments
30. For accrual basis accounting (advanced admission ticket sales are reported in the month of the show/event rather than the month the sale occurred) "if so designed," does the system generate the following:				
a. A daily admission ticket sales report that includes the date the admission ticket was sold, the name of the show/event for which the admission ticket was sold, and identifying number for each ticket sale transaction and the dollar amount of the sale? ENT MIC # 26a				
b. A report by show/event indicating the individual admission tickets sold for that show/event. This report indicates the name of the show/event, date the admission ticket was sold, the identifying number of the admission ticket sale and the dollar amount of the sale? ENT MIC # 26b				
31. If the system generates admission tickets and the price of the tickets include entertainment taxes, do the tickets contain the required disclosure? NAC 368A.460				
TESTING PROCEDURES				
Box Office Systems				
Set-up				
32. If the system is capable of handling multi-property ticket sales for affiliated licensees, define 2 separate licensees and complete the subsequent trial procedures for both licensees with cross property ticket sales.				
33. Define 1 supervisor and 3 writers.				
34. Define one of each of the following types of outlets for ticket sales:				
a. Box Office				
b. Phone Center				
c. Web				
d. Kiosk				
e. Any additional outlets the system may support.				
35. Define one show/event for each of the following price structures:				
a. LET – add on Sales tax – add on				
b. LET – inclusive Sales tax – add on				
c. LET – inclusive Sales tax – inclusive				
d. LET – inclusive				
e. LET – add on				
f. No tax				
36. For the price structures in a, b, and c above define two price levels. For example, structure a. may have a $70.00 ticket and a $50.00 ticket. Both tickets are LET – add on and Sales tax – add on.				

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	Pass	Fail	N/A	Comments
37. Schedule each show to have one performance for each of the three days in the 3-day test.				
38. Designate one performance on day 3 to be autoreturned. Note: Autoreturn is a system function which will automatically return tickets for cancelled shows.				
39. Define package programs.				
40. Define credit card fee rates for the following credit cards:				
a. Visa				
b. American Express				
41. Define the following per ticket service charges:				
a. Inclusive service charge				
b. Add on service charge				
42. Define one per order service charge. Note: Per order service charges are not subject to LET since they cannot be tied to a specific event.				
43. Set up the following payment methods:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
f. Check				
g. Gift Certificate				
h. Any additional methods of settlement the system may support.				
44. Define a discount ticket/coupon.				
45. Define a cancellation fee. Note: A cancellation fee may be charged for refunds after a designated time period. For example a licensee charges a 50% cancellation fee on group sales if tickets are returned within one week of the date of the show. The 50% retained by the licensee is subject to LET tax pursuant to NAC 368A.420(1)(b).				
Day 1 Testing				
46. Sell tickets from each outlet, for each show for today and future shows, for each price type using different payment methods: (apply service charges and per order charges where applicable)				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
f. Check				
g. Gift Certificate				
h. Any additional methods of settlement the system may support.				

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Account #: _____   Project #: _____   _____

	Pass	Fail	N/A	Comments
Note: Be sure to sell multi-show tickets. (i.e.: one ticket for a show on day one and two tickets for a different show on Day 2 all sold in one sale.)				
47. Sell tickets for the show that will be autoreturned using all methods of payments:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have $ value				
e. Room Charges				
f. Check				
g. Gift Certificate				
h. Any additional methods of settlement the system may support.				
48. Sell at least 6 tickets for today and future events using a credit card partial payment settlement. Note: Two of these tickets will be picked up on day 3, two will be returned on day 3, and two will never be picked up.				
49. Sell package programs from each outlet using each method of payment.				
50. Sell tickets for will call for several different shows on day 2 and 3. Note: Will call tickets are usually paid for but not picked up.				
51. Sell 6 courtesy hold tickets for shows on day 3. Note: Courtesy hold tickets are usually held but not paid for. Patron will pay when picked up.				
52. At end of testing print several patron invoices to verify activity.				
53. Perform end of day and print all reports.				
Day 2 Testing				
54. Sell tickets from each outlet, for each show for today and future shows, for each price type using different payment methods: (apply service charges and per order charges where applicable)				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
f. Check				
g. Gift Certificate				
h. Any additional methods of settlement the system may support.				
Note: Be sure to sell multi-show tickets.				
55. Sell package programs using each method of payment from each outlet.				

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	Pass	Fail	N/A	Comments
56. Return/refund 1 sale of each payment type for package programs previously sold above.				
57. Sell a group sale of at least 25 tickets for a show on day 3. Note: Ten tickets will be refunded and charged the cancellation fee on day 3.				
58. Return/refund tickets sold on Day 1 and Day 2 for each method of payment:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
f. Check				
g. Gift Certificate				
h. Any additional methods of settlement the system may support.				
59. For a multi-show credit card sale, refund one of the shows.				
60. Exchange seats on several tickets.				
61. Pay for two tickets on courtesy hold. Note: The remaining tickets should be reflected on a return report.				
62. Sell tickets and waive the service charge.				
63. Sell tickets and waive the per order charge.				
64. Print a sample of patron invoices.				
65. Perform end of day and print all reports.				
Day 3 Testing				
66. Sell tickets from each outlet, for each show for today for each price type using different payment methods: (apply service charges and per order charges where applicable)				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have $ value				
e. Room Charges				
f. Check				
g. Gift Certificate				
h. Any additional methods of settlement the system may support.				
67. Return tickets at various stages of the sales process:				
a. Prior to accepting payment				
b. After accepting payment				
c. After ticket is printed				
68. Return/refund tickets sold on Day 1, Day 2, and Day				

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	Pass	Fail	N/A	Comments
3 for each method of payment:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
f. Check				
g. Gift Certificate				
h. Any additional methods of settlement the system may support.				
69. Pick up two of the partial paid tickets sold on day 1.				
70. Refund two of the partial paid tickets sold on day 1.				
71. Pick up two of the courtesy hold tickets reserved on day 1. Pay for the tickets with a credit card.				
72. Refund 10 of the tickets sold in the group sale on day 2. Charge the cancellation fee. Print the invoice for this return.				
73. Print a sample of patron invoices.				
74. Perform end of day and print all reports.				
75. Print month to date report for accrual basis accounting.				
76. Print month to date report for cash basis accounting.				
77. Audit each daily and month to date report to ensure the proper reporting of revenue.				
Point of Sale Food and Beverage Systems **Set up**				
78. Define 3 cashiers and 1 Supervisor.				
79. Define the following:				
a. Entertainment Venue #1 (always in entertainment status, for example a showroom)				
b. Entertainment Venue #2 (in and out of entertainment status, for example a lounge)				
80. Define the entertainment schedule for Venue #2.				
81. Define the following:				
a. One cover charge that is LET and sales tax inclusive to be used in Venue #1.				
b. One cover charge that is LET and sales tax add-on to be used in Venue #2.				
c. Two beverages that are LET and sales tax inclusive.				
d. Two beverages that are LET and sales tax add-on.				
e. One merchandise that is LET and sales tax inclusive.				
f. One merchandise that is LET and sales tax				

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	Pass	Fail	N/A	Comments
add-on.				
82. Set up the following payment methods:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
f. Check				
g. Gift Certificate				
h. Any additional methods of settlement the system may support.				
83. Define credit card fee rates for the following credit cards:				
a. Visa				
b. American Express				
Day 1 Testing				
Venue #1				
84. Charge 5 Venue #1 single admissions using the following payment methods:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
85. Charge 3 Venue #1 double admissions using the following payment methods:				
a. Check				
b. Gift Certificate				
c. Any additional methods of settlement the system may support. If there are no additional methods of settlement then settle the third admission charge with a credit card.				
86. Refund the admission that was settled with a credit card.				
87. Open nine checks. Sell various types of drinks, food, and merchandise on each check.				
88. Void one check.				
89. Settle the remaining eight checks with the following settlement methods:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
f. Check				
g. Gift Certificate				
h. Any additional methods of settlement the system may support. If there are no additional methods of settlement, then settle the eight check with a credit card.				

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	Pass	Fail	N/A	Comments

Venue #2

90. Charge 5 Venue #2 single admissions using the following payment methods:
    a. Cash
    b. Credit Card
    c. Comps which have a $0 value
    d. Casino Comps which have a $ value
    e. Room Charges

91. Charge 3 Venue #2 double admissions using the following payment methods:
    a. Check
    b. Gift Certificate
    c. Any additional methods of settlement the system may support. If there are no additional methods of settlement then settle the third admission charge with a credit card.

92. Refund the admission that was settled with cash.

93. Open ten checks during non entertainment status. Sell various types of drinks, food, and merchandise on each check. Two checks must include comp as well as non-comp items.

94. Close two of the checks while still in non entertainment status using the following settlement methods: (choose two checks that do not include comps)
    a. Cash
    b. Credit Card

95. Switch system to entertainment status. Sell various types of drinks, food, and merchandise on the eight remaining opened checks.

    Note: Include more comp sales on the two checks which already have comp sales from the non entertainment period. These two checks should now have comp sales from the non entertainment period and from the entertainment period as well as non comp sales from both periods.

96. Void one check.

97. Close the seven remaining checks noted in #92 above using the following settlement methods for the non comp items:
    a. Cash
    b. Credit Card
    c. Comps which have a $0 value
    d. Casino Comps which have a $ value
    e. Room Charges
    f. Check
    g. Gift Certificate

98. Open two checks while in entertainment status. Sell various types of drinks, food, and merchandise on the two new checks. Include both comp and non comp sales on these two checks.

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	Pass	Fail	N/A	Comments
99. Switch the system to non-entertainment status. Sell various types of drinks, food, and merchandise on these two checks. Include both comp and non comp sales. Note: These two checks should now have comp sales from the entertainment period and from the non entertainment period as well as non comp sales from both periods.				
100. Close both checks using the following settlement methods for the non comp items:				
a. Cash				
b. Credit card				
101. Refund the last check that was settled with a credit card.				
102. Perform end of day and print all reports.				
Day 2 Testing				
Venue #1				
103. Charge 5 Venue #1 single admissions using the following payment methods:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
104. Charge 3 Venue #1 double admissions using the following payment methods:				
a. Check				
b. Gift Certificate				
c. Any additional methods of settlement the system may support. If there are no additional methods of settlement then settle the third admission charge with a credit card.				
105. Refund the admission that was settled with a room charge.				
106. Open nine checks. Sell various types of drinks, food, and merchandise on each check.				
107. Void one check.				
108. Settle the remaining eight checks with the following settlement methods:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
f. Check				
g. Gift Certificate				
h. Any additional methods of settlement the system may support. If there are no additional methods of settlement, then settle the eight check with a credit card.				

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	Pass	Fail	N/A	Comments
Venue #2				
109. Charge 5 Venue #2 single admissions using the following payment methods:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
110. Charge 3 Venue #2 double admissions using the following payment methods:				
a. Check				
b. Gift Certificate				
c. Any additional methods of settlement the system may support. If there are no additional methods of settlement then settle the third admission charge with a credit card.				
111. Refund the admission that was settled with a check.				
112. Open ten checks during non entertainment status. Sell various types of drinks, food, and merchandise on each check. <u>Two</u> checks must include comp as well as non-comp items.				
113. Close two of the checks while still in non entertainment status using the following settlement methods: (choose two checks that do not include comps)				
a. Cash				
b. Credit Card				
114. Switch system to entertainment status. Sell various types of drinks, food, and merchandise on the eight remaining opened checks. Note: Include more comp sales on the two checks which already have comp sales from the non entertainment period. These two checks should now have comp sales from the non entertainment period and from the entertainment period as well as non comp sales from both periods.				
115. Void one check.				
116. Close the seven remaining checks noted in #92 above using the following settlement methods for the non comp items:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
f. Check				
g. Gift Certificate				
117. Open two checks while in entertainment status. Sell various types of drinks, food, and merchandise on the two new checks. Include both comp and non comp sales on these two checks.				

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	Pass	Fail	N/A	Comments
118. Switch the system to non-entertainment status. Sell various types of drinks, food, and merchandise on these two checks. Include both comp and non comp sales. Note: These two checks should now have comp sales from the entertainment period and from the non entertainment period as well as non comp sales from both periods.				
119. Close both checks using the following settlement methods for the non comp items:				
a. Cash				
b. Credit card				
120. Refund the last check that was settled with a credit card.				
121. Perform end of day and print all reports.				
Day 3 Testing				
Venue #1				
122. Charge 5 Venue #1 single admissions using the following payment methods:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
123. Charge 3 Venue #1 double admissions using the following payment methods:				
a. Check				
b. Gift Certificate				
c. Any additional methods of settlement the system may support. If there are no additional methods of settlement then settle the third admission charge with a credit card.				
124. Open nine checks. Sell various types of drinks, food, and merchandise on each check.				
125. Void one check.				
126. Settle the remaining eight checks with the following settlement methods:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
f. Check				
g. Gift Certificate				
h. Any additional methods of settlement the system may support. If there are no additional methods of settlement, then settle the eight check with a credit card.				
Venue #2				
127. Charge 5 Venue #2 single admissions using the following payment methods:				

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	Pass	Fail	N/A	Comments
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
128. Charge 3 Venue #2 double admissions using the following payment methods:				
a. Check				
b. Gift Certificate				
c. Any additional methods of settlement the system may support. If there are no additional methods of settlement then settle the third admission charge with a credit card.				
129. Open ten checks during non entertainment status. Sell various types of drinks, food, and merchandise on each check. Two checks must include comp as well as non-comp items.				
130. Close two of the checks while still in non entertainment status using the following settlement methods: (choose two checks that do not include comps)				
a. Cash				
b. Credit Card				
131. Switch system to entertainment status. Sell various types of drinks, food, and merchandise on the eight remaining opened checks.

Note: Include more comp sales on the two checks which already have comp sales from the non entertainment period. These two checks should now have comp sales from the non entertainment period and from the entertainment period as well as non comp sales from both periods. | | | | |
132. Void one check.				
133. Close the seven remaining checks noted in #92 above using the following settlement methods for the non comp items:				
a. Cash				
b. Credit Card				
c. Comps which have a $0 value				
d. Casino Comps which have a $ value				
e. Room Charges				
f. Check				
g. Gift Certificate				
134. Open two checks while in entertainment status. Sell various types of drinks, food, and merchandise on the two new checks. Include both comp and non comp sales on these two checks.				
135. Switch the system to non-entertainment status. Sell various types of drinks, food, and merchandise on these two checks. Include both comp and non comp sales.

Note: These two checks should now have comp | | | | |

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_____

	Pass	Fail	N/A	Comments
sales from the entertainment period and from the non entertainment period as well as non comp sales from both periods.				
136. Close both checks using the following settlement methods for the non comp items: a. Cash				
b. Credit card				
137. Refund the last check that was settled with a credit card.				
138. Perform end of day and print all reports.				
139. Print month to date reports.				
140. Audit all daily and month to date reports to ensure the proper reporting of revenue.				

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